



## INSTRUCTIONS FOR COMPLETING MONTHLY LICENSED DISTRIBUTOR REPORT

Pursuant to Tennessee Code Annotated Sections 47-31-101 *et. seq.* and 67-4-2601 *et. seq.*, the Department of Revenue is required to compile information about cigarettes, roll-your-own tobacco, and little cigars sold in Tennessee.

Complete this form on a monthly basis and submit it if:

- You are registered as a cigarette wholesaler; regardless if you actually wholesale tobacco products or not;
- You are a tobacco products distributor; or
- You sell any retail tobacco products purchased from a person who is not either a cigarette wholesaler or a tobacco products distributor. (Please see Tennessee Code Annotated Sections 47-31-101 - 47-31-103.)

### **Definitions**

The term "Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (ii) tobacco, in any form, that is functional in the product, which because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco, which, because of its appearance, the type of tobacco used in the filler or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition.

The term "cigarette" includes "roll-your-own" tobacco (*i.e.*, any tobacco, which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by consumers as tobacco for making cigarettes) and little cigars that fit within the definition of "cigarette" under Sec. 47-31-102(2)(B).

"Tobacco product manufacturer" means any entity that meets the definition found in Tennessee Code Annotated Sections 47-31-102(9) and 67-4-2601(9). The term "tobacco product manufacturer" is the entity that fabricates or assembles the cigarettes.

"Licensed" means any person who is licensed pursuant to Tennessee law.

"Non-participating manufacturer" (NPM) means any tobacco product manufacturer who is not a Participating Manufacturer (signatory) to the tobacco Master Settlement Agreement dated Nov. 23, 1998. A tobacco product manufacturer ceases to be a non-participating manufacturer upon entering into the Master Settlement Agreement. A list of Participating Manufacturers is available at the National Association of Attorneys General (NAAG) Website, [www.naag.org](http://www.naag.org).

### **Instructions For Completing Licensed Distributor Report**

#### **Column 1:**

Enter the number of individual NPM cigarettes, sold during the reporting period in Tennessee in packages bearing the excise tax stamp of Tennessee. List only cigarettes contained in packages to which you affixed the excise tax stamp of Tennessee. Do not list cigarettes that were purchased with the tax stamp already affixed. For purposes of completing this column, do not include the number of ounces of NPM roll-your-own tobacco sold in Tennessee.

#### **Column 2:**

Enter number of ounces of NPM roll-your-own tobacco sold in Tennessee.

#### **Column 3:**

Enter the number of individual little cigars sold during the reporting period in Tennessee in packages bearing the excise tax stamp of Tennessee. List only little cigars contained in packages to which you affixed the excise tax stamp of Tennessee. Do not list little cigars that were purchased with the tax stamp already affixed.

#### **Column 4:**

Enter the full brand family name of the product sold (do not abbreviate). Do not break down into sub-categories, such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights", report only "Alpha Bravo Gold". Do not report as "A B Gold" or "A B Gold Menthol Lights".

#### **Column 5:**

Enter the name and address of the NPM of the brand family. If cigarettes within the brand family were manufactured by more than one entity, list each separately.

#### **Column 6:**

Enter the name and address of the entity from whom each brand family was purchased. If there is more than one entity, list each separately.

#### **Column 7:**

Enter the name and address of the importer of the brand family if applicable, if there is more than one entity, list each separately.

### **Preparation of Schedule**

- The State will not process incomplete, unsigned or illegible reports not submitted on the official form.
- Enter your business name and address as they appear on your license. Also enter your tobacco wholesale account number and the name and telephone number of an individual able to answer questions about your report. Include e-mail address.
- If you only sold cigarettes manufactured by a Participating Manufacturer during the reporting month, check the appropriate box.
- Attach legible copies (or samples) of the packaging for each individual brand sold during the reporting month.
- Return the completed form on a monthly basis for the reporting period within 20 days of the end of the reporting month. The monthly report should be signed by an individual authorized to speak for your business.
- If more space is required, you may copy this form.
- Retain a copy for your files. Please type or legibly print in blue permanent ink. You must use the official form.

Please complete this form in full and mail to: **Tennessee Department of Revenue, Andrew Jackson State Office Building,  
P.O. Box 190590, Nashville, TN 37219.**

**Amendments to previously filed monthly report:** Check the box in the upper left corner of the monthly report if you are filing an amendment to a previously filed monthly report. In the reporting period section list the month and year you wish to modify. You must also attach a detailed explanation of why the report is being amended (*i.e.* an explanation for the increase or decrease you are now reporting). You must also attach invoices to substantiate any such change you are now reporting.